

before the IRS will now be afforded as it should be. It would also end the use and abuse of summons by the IRS in looking for documents. Under this bill the IRS would be required to make reasonable inquiries and could not issue a summons until it has used other reasonable methods to ascertain where the information it is seeking may be.

The bill also provides for making more information available to the taxpayers. It requires the IRS to print and make available to taxpayers explanations that make sense and clarify a variety of complicated matters. Married taxpayers will be alerted to liabilities that they would be jointly liable for even though only one spouse earned the income.

A spouse who may be innocent for the mistakes of another spouse in preparing a tax return will also now be afforded relief from tax liability, interest and penalties. Now a spouse who has nothing to do with the preparation of the return is fully liable for the mistakes. This wrong and would be corrected by this bill.

Again, Mr. Speaker, it is high time that we have the IRS reform that the American people have been calling for. I support this bill and urge my colleagues to vote for it.

Mr. PORTMAN. Mr. Speaker, I ask the gentleman from New York [Mr. RANGEL] if he has any additional speakers?

Mr. RANGEL. Mr. Speaker, I have no speakers at this time.

CALL OF THE HOUSE

Mr. PORTMAN. Mr. Speaker, I move a call of the House.

A call of the House was ordered.

The call was taken by electronic device, and the following Members responded to their names:

[Roll No. 576]

ANSWERED "PRESENT"—407

Abercrombie	Brown (FL)	Davis (VA)
Ackerman	Brown (OH)	Deal
Aderholt	Bryant	DeFazio
Allen	Bunning	DeGette
Andrews	Burr	Delahunt
Archer	Burton	DeLauro
Armey	Buyer	DeLay
Bachus	Callahan	Dellums
Baesler	Calvert	Deutsch
Baker	Camp	Dickey
Baldacci	Campbell	Dicks
Ballenger	Canady	Dingell
Barcia	Cannon	Dixon
Barr	Cardin	Doggett
Barrett (NE)	Carson	Dooley
Barrett (WI)	Castle	Doolittle
Bartlett	Chabot	Doyle
Barton	Chambliss	Dreier
Bass	Chenoweth	Duncan
Bateman	Christensen	Dunn
Becerra	Clay	Edwards
Bereuter	Clayton	Ehlers
Berman	Clement	Ehrlich
Berry	Clyburn	Emerson
Bilbray	Coble	Engel
Bilirakis	Coburn	English
Bishop	Collins	Ensign
Blagojevich	Combest	Eshoo
Bliley	Condit	Etheridge
Blumenauer	Conyers	Evans
Blunt	Cook	Everett
Boehlert	Costello	Ewing
Boehner	Cox	Farr
Bonilla	Coyne	Fattah
Bonior	Cramer	Fazio
Bono	Crane	Filner
Borski	Crapo	Flake
Boswell	Cummings	Foglietta
Boucher	Cunningham	Foley
Boyd	Danner	Forbes
Brady	Davis (FL)	Ford
Brown (CA)	Davis (IL)	Fossella

Fowler	Linder	Rohrabacher
Fox	Lipinski	Ros-Lehtinen
Franks (NJ)	Livingston	Rothman
Frelinghuysen	LoBiondo	Roybal-Allard
Frost	Lofgren	Royce
Gallegly	Lowe	Rush
Ganske	Lucas	Ryun
Gejdenson	Luther	Sabo
Gephardt	Maloney (NY)	Salmon
Gibbons	Manton	Sanchez
Gilchrest	Manzullo	Sanders
Gillmor	Martinez	Sandlin
Gilman	Mascara	Sanford
Goode	Matsui	Sawyer
Goodlatte	McCarthy (MO)	Saxton
Goodling	McCarthy (NY)	Scarborough
Gordon	McCollum	Schaefer, Dan
Goss	McCrery	Schaffer, Bob
Graham	McDermott	Schumer
Granger	McGovern	Scott
Green	McHale	Sensenbrenner
Greenwood	McHugh	Serrano
Gutierrez	McInnis	Sessions
Gutknecht	McIntyre	Shadegg
Hall (OH)	McKeon	Shaw
Hall (TX)	McKinney	Shays
Hamilton	McNulty	Sherman
Hansen	Meehan	Shimkus
Harman	Meek	Sisisky
Hastert	Menendez	Skaggs
Hastings (FL)	Metcalfe	Skeen
Hastings (WA)	Mica	Skelton
Hayworth	Millender	Slaughter
Hefley	McDonald	Smith (NJ)
Hefner	Miller (CA)	Smith (OR)
Herger	Miller (FL)	Smith (TX)
Hill	Minge	Smith, Adam
Hilleary	Mink	Smith, Linda
Hilliard	Moakley	Snowbarger
Hinchee	Mollohan	Snyder
Hinojosa	Moran (KS)	Solomon
Hobson	Moran (VA)	Souder
Hoekstra	Morella	Spence
Holden	Murtha	Spratt
Hooley	Myrick	Stabenow
Horn	Nadler	Stark
Hostettler	Neal	Stearns
Houghton	Nethercutt	Stenholm
Hulshof	Neumann	Stokes
Hunter	Ney	Strickland
Hutchinson	Northup	Stump
Hyde	Norwood	Stupak
Inglis	Nussle	Sununu
Istook	Oberstar	Talent
Jackson (IL)	Obey	Tanner
Jackson-Lee	Olver	Tauscher
(TX)	Ortiz	Tauzin
Jefferson	Oxley	Taylor (MS)
Jenkins	Packard	Taylor (NC)
John	Pallone	Thomas
Johnson (CT)	Pappas	Thompson
Johnson (WI)	Parker	Thornberry
Johnson, E. B.	Pascrell	Thune
Johnson, Sam	Pastor	Thurman
Jones	Paul	Tiahrt
Kanjorski	Paxon	Torres
Kaptur	Payne	Towns
Kasich	Pease	Traficant
Kelly	Pelosi	Turner
Kennedy (MA)	Peterson (MN)	Upton
Kennedy (RI)	Peterson (PA)	Velazquez
Kennelly	Petri	Vento
Kildee	Pickering	Visclosky
Kilpatrick	Pickett	Walsh
Kim	Pitts	Wamp
Kind (WI)	Pombo	Waters
King (NY)	Pomeroy	Watkins
Klecza	Porter	Watt (NC)
Klink	Portman	Watts (OK)
Klug	Poshard	Waxman
Knollenberg	Price (NC)	Weldon (FL)
Kolbe	Pryce (OH)	Weldon (PA)
Kucinich	Quinn	Weller
LaFalce	Radanovich	Wexler
LaHood	Rahall	Weygand
Lampson	Ramstad	White
Lantos	Rangel	Whitfield
Largent	Redmond	Wicker
Latham	Regula	Wise
Lazio	Reyes	Wolf
Leach	Rivers	Woolsey
Levin	Rodriguez	Wynn
Lewis (CA)	Roemer	Young (FL)
Lewis (GA)	Rogan	
Lewis (KY)	Rogers	

□ 1413

The SPEAKER pro tempore (Mr. PEASE). On this rollcall, 407 Members

have recorded their presence by electronic device, a quorum.

Under the rule, further proceedings under the call are dispensed with.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1997

The SPEAKER pro tempore. In the debate on H.R. 2676, the gentleman from New York [Mr. RANGEL] has 7½ minutes remaining and the gentleman from Ohio [Mr. PORTMAN] has 6¼ minutes remaining.

The Chair recognizes the gentleman from New York [Mr. RANGEL].

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

□ 1415

I rise in support of H.R. 2676. First, I would like to thank the chairman of the Committee on Ways and Means for creating an atmosphere which allowed the gentleman from Maryland [Mr. CARDIN] and the gentleman from Ohio [Mr. PORTMAN] to take the best that came out of the commission, not only to work with it in a bipartisan way, but to bring it to Members who did not serve on the commission so that they would be able to work and improve upon it.

The administration has had strong objections over the original document. This could have been played up politically that the President was trying to protect the status quo, but the Secretary of Treasury was not only involved in the meetings but encouraged to know that no Republican and no Democrat was locked in concrete except to the extent that the IRS needed improvement and it had to be done and it was going to be done now.

The Democratic Leader, the gentleman from Missouri [Mr. GEPHARDT], publicly said that they were not there, that the Democrats were not there, except to join with our Republican friends to get a bipartisan solution to a serious problem.

So, Mr. Speaker, we are here today for the first time in a long time knowing that we have taken one gigantic step forward to give some small comfort to the taxpayer that at least we, in the Congress, are providing the oversight to try to make the collection easier.

But, Mr. Speaker, we all agree that this is only a first step. We cannot give a very complicated, complex Tax Code to anybody and expect them not to have problems in its execution. If anyone abuses their rights as a public servant with the taxpayer, that person should be pulled up at the roots and got rid of. There should be no excuse for any public servant treating taxpayers in a disrespectful way. But there should be no excuse for us to talking about pulling up the IRS by the roots unless we are prepared to say we are going to pull up the Tax Code by the roots.

And I would want to say this, that if we can get this Portman-Cardin spirit